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# Ameren Illinois Electric Adjustment to Capital Related to Springfield Office Equipment As of December 31, 2012 (\$000s)

Line		AIC			
No.	Description	Jurisdiction	onal	Source	
	(A)	(C)		(D)	
1	Adjustment to G&I Plant	\$	1	Ameren Exhibit 18.5, Schedule 2, Page 1	
2	Adjustment to Accumulated Depreciation	\$	(0)	Ameren Exhibit 18.5, Schedule 2, Page 1	
3	Adjustment to Accumulated Deferred Income Taxes	\$	(0)	Ameren Exhibit 18.5, Schedule 2, Page 1	
4	Adjustment to Depreciation Expense	\$	0	Ameren Exhibit 18.5, Schedule 2, Page 1	

#### Ameren Illinois Electric

#### Accumulated Deferred Income Tax Adjustment

As of December 31, 2012 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)		Plant Additions ADIT Adjustment (C)		Previously Disallowed Plant Adjustment (D)		2013 Incentive Comp Based Upon Earnings ADIT Adjustment (E)		2013 Performance Share Unit Program ADIT Adjustment (F)		2013 Production Retiree Pension OPEB ADIT Adjustment (G)		NESC rk ADIT stment H)
1	190, 282	Accumulated Deferred Income Taxes	\$	(43,558)	\$	3,631	\$	19	\$	67	\$	101	\$	407
2	Total		\$ W	(43,558) PB-2.15	\$ Wi	3,631 PB-2.15	\$ WPB	19 -2.15	\$ WPB	67 3-2.15	\$ WP	101 B-2.15	\$ WPE	407 3-2.15
		RECONCILIATION YEAR												
3	190, 282	Accumulated Deferred Income Taxes			\$	3,631								
4		Total	\$ W	- PB-2.15	\$ WI	3,631 PB-2.15	\$ WPB	-2.15	\$ WPB	- 3-2.15	\$ WP	- B-2.15	\$ WPE	3-2.15

PURPOSE OF ADJUSTMENT
To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule B-2.15

#### Ameren Illinois Electric

#### Accumulated Deferred Income Tax Adjustment

As of December 31, 2012 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Incentive Comp Based Upon Earnings ADIT Adjustment (I)		2012 Performance Share Unit Program ADIT Adjustment (J)		2012 Production Retiree Pension OPEB ADIT Adjustment (K)		2012 NESC Rework ADIT Adjustment (L)		OPEB Liability Adjustment (M)		Depreciation Expense Adjustment (N)	
1	190, 282	Accumulated Deferred Income Taxes	\$	58	\$	104	\$	140	\$	608	\$	(579)	\$	11,888
2	Total		\$ WPE	58 3-2.15	\$ WP	104 B-2.15	\$ WP	140 B-2.15	\$ WP	608 B-2.15	\$ WP	(579) PB-2.15	\$ W	11,888 PB-2.15
		RECONCILIATION YEAR												
3	190, 282	Accumulated Deferred Income Taxes	\$	58	\$	104	\$	140	\$	608	\$	(579)		
4		Total	\$ WPE	58 3-2.15	\$ WP	104 B-2.15	\$ WP	140 B-2.15	\$ WP	608 B-2.15	\$ WP	(579) PB-2.15	\$ W	- PB-2.15

#### **PURPOSE OF ADJUSTMENT**

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule B-2.15

#### Ameren Illinois Electric **Accumulated Deferred Income Tax Adjustment**

As of December 31, 2012 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item (B)	Sprin Off Equip Adjus (C	ice ment tment	 Total (P)
1	190, 282	Accumulated Deferred Income Taxes	\$	(0)	\$ (27,114)
2		Total	\$ WPB	(0) -2.15	\$ (27,114)
		RECONCILIATION YEAR			
3	190, 282	Accumulated Deferred Income Taxes	\$	(0)	\$ 3,961
4		Total	\$ WPB	(0)	\$ 3,961

PURPOSE OF ADJUSTMENT
To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule WPB-2.15

## Ameren Illinois Electric Workpaper Supporting ADIT Adjustment As of December 31, 2012 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
4	000	Plant Additions ADIT Adjustment	Φ (40.550)	Oslas Isla D.O.A
1	282	Accumulated Deferred Income Taxes Adjustment	\$ (43,558)	Schedule B-2.1
		Previously Disallowed Plant Adjustment		
2	282	Accumulated Deferred Income Taxes Adjustment	3,631	Schedule B-2.2
	-			
		2013 Incentive Compensation Based Upon Earnings ADIT		
_		Adjustment		
3	190	Accumulated Deferred Income Taxes Adjustment	19_	Schedule B-2.3
		2013 PSUP Incentive Compensation ADIT Adjustment		
4	190	Accumulated Deferred Income Taxes Adjustment	67	Schedule B-2.4
•		, localitation 2 of office moonie Tarios / lajacition		
		2013 Production Retire Pension OPEB ADIT Adj.		
5	282	Accumulated Deferred Income Taxes Adjustment	101	Schedule B-2.5
		2042 NECO Daviada ADIT Adivistra ant		
6	282	2013 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	407	Schedule B-2.6
U	202	Accumulated Deferred income Taxes Adjustinent	407	Scriedule D-2.0
		2012 Incentive Compensation Based Upon Earnings ADIT		
		Adjustment		
7	190	Accumulated Deferred Income Taxes Adjustment	58	Schedule B-2.7
		2042 PCLID In continue Commencentian ADIT Adiabates and		
8	190	2012 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	104	Schedule B-2.8
O	190	Accumulated Deferred income Taxes Adjustinent		Scriedule D-2.0
		2012 Production Retire Pension OPEB ADIT Adjustment		
9	282	Accumulated Deferred Income Taxes Adjustment	140	Schedule B-2.9
		2012 NESC Bounds ADIT Adjustment		
10	282	2012 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	608	Schedule B-2.10
10	202	Accumulated Deferred moothe Taxes Adjustment		Ochedule B 2.10
		OPEB Liability Adjustment		
11	190	Accumulated Deferred Income Taxes Adjustment	(579)	Schedule B-2.12
40	202	Depreciation Expense Adjustment	44 000	Ctaff Cab 7.05
12	282	Accumulated Deferred Income Taxes Adjustment	11,888	Staff Sch. 7.05
		Springfield Office Equipment Adjustment		
13	282	Accumulated Deferred Income Taxes Adjustment	(0)	Schedule B-2.16
14		Total Accumulated Deferred Income Taxes Adjustment	\$ (27,114)	

#### Ameren Illinois Electric

#### **Depreciation Reserve Adjustment**

As of December 31, 2012 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Plant Additions Depreciation Adjustment (C)	Disa F Adju	viously allowed Plant ustment (D)	2013 Inc Comper Based Earn Deprec Adjust	nsation Upon ings ciation ment	Perfo Shai Pro Depre Adju	onto	Prod Retire Depro Adju	duction ee OPEB eciation estment (G)	Rev Depre Adjus	NESC work eciation stment H)	Compe Based Earr Depre Adjus	ncentive ensation d Upon nings ciation etment	Perfor Shar Prop Depre Adjus	onto
1	108	Distribution Reserve	\$ 152,918	\$	(716)	\$	(4)	\$	(12)	\$	(18)	\$	(74)	\$	(11)	\$	(19)
2	108	General Reserve	4,302														
3	108	Intangible Reserve	1,302														
4		Total	\$ 158,522 WPB-2.11a	\$ WPI	(716) B-2.11a	\$ WPB-	(4) 2.11a	\$ WPE	(12) 3-2.11a	\$ WPE	(18) 3-2.11a	\$ WPB	(74) -2.11a	\$ WPB	(11) -2.11a	\$ WPB	(19) -2.11a
		RECONCILIATION YEAR															
5	108	Distribution Reserve		\$	(716)									\$	(11)	\$	(19)
6	108	General Reserve															
7	108	Intangible Reserve															
8		Total	\$ - WPB-2.11a	\$ WPI	(716) 3-2.11a	\$ WPB-	<u>-</u> 2.11a	\$ WPE	- 3-2.11a	\$ WPE	 3-2.11a	\$ WPB	-2.11a	\$ WPB	(11) -2.11a	\$ WPB	(19) -2.11a

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

MFR Schedule B-2.11

### Ameren Illinois Electric

#### **Depreciation Reserve Adjustment** As of December 31, 2012

(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Production Retiree OPEB Depreciation Adjustment (K)		Re Depre Adjus	2012 NESC Rework Depreciation Adjustment (L)		preciation xpense justment (M)	Off Equip Adjus	ngfield fice oment stment N)	Total (O)
1	108	Distribution Reserve	\$	(25)	\$	380	\$	15,800	\$	(0)	\$ 168,219
2	108	General Reserve									4,302
3	108	Intangible Reserve									1,302
4		Total	\$ WPB	(25) -2.11a	\$ WPE	380 i-2.11a	\$ WF	15,800 PB-2.11a	\$ WPB	(0) -2.11a	\$ 173,823
		RECONCILIATION YEAR									
5	108	Distribution Reserve	\$	(25)	\$	380			\$	(0)	\$ (390)
6	108	General Reserve									-
7	108	Intangible Reserve									-
8		Total	\$ WPB	(25) -2.11a	\$ WPB	380 3-2.11a	\$ WF	- PB-2.11a	\$ WPB	(0) -2.11a	\$ (390)

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

# Ameren Illinois Electric Workpaper Supporting Depreciation Reserve Adjustment As of December 31, 2012 (\$000s)

Line

38

39

40

108

108

General Reserve

Total Adjustment

Intangible Reserve

Account

MFR Schedule WPB-2.11a

LIIIC	Account						
No.	No.	Title of Plant Function or Ratebase Item		Amount	Reference		
	(A)	(B)		(C)	(D)		
	()	ζ= /		(-)	(- /		
		Total Forecasted Depreciation and Amort Expense					
1	108	Distribution Reserve	\$	152,918	WPB-2.11b		
2	108	General Reserve	Ψ	4,302	WPB-2.11b		
3	108	Intangible Reserve	_	1,302	WPB-2.11b		
4		Total Adjustment	\$	158,522			
		Previously Disallowed Plant Adjustment					
5	108	Distribution Reserve	\$	(716)	Schedule B-2.2		
6	108	General Reserve		-			
7	108	Intangible Reserve		-			
8		Total Adjustment	\$	(716)			
		,					
		2013 Incentive Comp. Based Upon Earnings Deprec. Adj.					
9	108	Distribution Reserve	\$	(4)	Schedule B-2.3		
10	108	General Reserve	Ψ	(-)	Concadic B 2.0		
11	108	Intangible Reserve		_			
	100		Ф.				
12		Total Adjustment	\$	(4)			
		COMO BOURT III O III B III A II					
		2013 PSUP Incentive Compensation Depreciation Adj.					
13	108	Distribution Reserve	\$	(12)	Schedule B-2.4		
14	108	General Reserve		-			
15	108	Intangible Reserve		-			
16		Total Adjustment	\$	(12)			
		,					
		2013 Production Retiree OPEB Depreciation Adjustment					
17	108	Distribution Reserve	\$	(18)	Schedule B-2.5		
18	108	General Reserve	*	( - )			
19	108	Intangible Reserve		_			
20	100	Total Adjustment	\$	(18)			
20		rotal Adjustifierit	Ψ	(10)			
		2042 NESC Bowerk Depression Adjustment					
04	400	2013 NESC Rework Depreciation Adjustment  Distribution Reserve	Φ.	(7.4)	0-b		
21	108		\$	(74)	Schedule B-2.6		
22	108	General Reserve		-			
23	108	Intangible Reserve					
24		Total Adjustment	\$	(74)			
		2012 Incentive Comp. Based Upon Earnings Depr. Adj.					
25	108	Distribution Reserve	\$	(11)	Schedule B-2.7		
26	108	General Reserve					
27	108	Intangible Reserve		_			
28		Total Adjustment	\$	(11)			
		, otal , tajuotinom		( /			
		2012 PSUP Incentive Compensation Depreciation Adj.					
29	108	Distribution Reserve	\$	(19)	Schedule B-2.8		
		General Reserve	Ψ	(13)	Scriedule B-2.0		
30	108			-			
31	108	Intangible Reserve		- (10)			
32		Total Adjustment	\$	(19)			
		0040 B. J. d. B. d. OBER B. J. d. A.B. d.					
		2012 Production Retiree OPEB Depreciation Adjustment	_				
33	108	Distribution Reserve	\$	(25)	Schedule B-2.9		
34	108	General Reserve		-			
35	108	Intangible Reserve	_				
36		Total Adjustment	\$	(25)			
		•		<u> </u>			
		2012 NESC Rework Depreciation Adjustment					
37	108	Distribution Reserve	\$	380	Schedule B-2.10		
38	108	General Reserve	*				

380

### Ameren Illinois Electric

MFR Schedule WPB-2.11a

## Workpaper Supporting Depreciation Reserve Adjustment As of December 31, 2012 (\$000s)

		Depreciation Expense Adjustment		
41	108	Distribution Reserve	\$ 15,800	Staff Sch. 7.05
42	108	General Reserve	-	
43	108	Intangible Reserve	-	
44		Total Adjustment	\$ 15,800	
		Springfield Office Equipment Adjustment		
45	108	Distribution Reserve	\$ (0)	Schedule B-2.16
46	108	General Reserve	-	
47	108	Intangible Reserve	 	
48		Total Adjustment	\$ (0)	

#### MFR Schedule B-8

#### Ameren Illinois Electric **Cash Working Capital** As of December 31, 2012 (\$000s)

Line No.	Description (A)	Rev	Test Year Adjusted Venues and Inses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Red	h Working Capital quirement (E) C x Col. D
REVEN	IUES Revenues	\$	815,955	49.75	13.63%	\$	111,216
2	Plus Energy Assistance Charges	Ψ	16,873	49.73	0.00%	Ψ	111,210
3	Plus Municipal Utility Tax		48	_	0.00%		_
				40.75			0.002
4	Plus Interest Expense		66,043	49.75	13.63%		9,002
5	(Less) Uncollectibles		(7,466)	49.75	13.63%		(1,018)
6	(Less) Depreciation and Amortization		(166,618)	49.75	13.63%		(22,710)
7	(Less) Return on Equity and Debt		(164,004)	49.75	13.63%		(22,354)
8	TOTAL - REVENUES	\$	560,831				74,136
EXPEN 9	ISES Employee Benefits	\$	42,341	(15.97)	-4.38%		(1,853)
10	FICA		7,871	(13.13)	-3.60%		(283)
11	Payroll		126,501	(11.39)	-3.12%		(3,949)
12	Other Operations and Maintenance (less uncollectibles)		187,798	(48.87)	-13.39%		(25,145)
13	Federal Unemployment Tax		44	(76.38)	-20.92%		(9)
14	State Unemployment Tax		876	(76.38)	-20.92%		(183)
15	St. Louis Payroll Expense Tax		10	(83.51)	-22.88%		(2)
16	Federal Excise Tax		3	(30.21)	-8.28%		(0)
17	Electric Distribution Tax		44,531	(30.13)	-8.25%		(3,675)
18	Energy Assistance Charges		16,873	(4.00)	-1.10%		(185)
19	Municipal Utility Tax		48	(14.00)	-3.84%		(2)
20	Gross Receipts Tax		5	(45.63)	-12.50%		(1)
21	Corporation Franchise Tax		1,240	(161.97)	-44.37%		(550)
22	Miscellaneous		-	(197.64)	-54.15%		-
23	Property/Real Estate Taxes		3,933	(375.08)	-102.76%		(4,042)
24	Interest Expense		64,648	(91.25)	-25.00%		(16,162)
25	Bank Facility Costs		1,395	156.59	42.90%		598
26	Income Taxes (Including Investment Tax Credit Adjustment)		62,714	(37.88)	-10.38%		(6,508)
27	TOTAL EXPENSES	\$	560,831				(61,951)
28	CASH WORKING CAPITAL REQUIREMENT					\$	12,185

# Ameren Illinois Electric **Additional Adjustments at Rebuttal**Twelve Months Ended December 31, 2012 (\$000s)

Line No.	Account No.	Description (B)		nount (C)	Reference (D)
1	588	· ·	\$	` '	. ,
Į.	300	Distribution Expenses - Account 588	Φ	(57)	Ameren Ex. 18.5, Schedule 1, Line 22
2	908	Customer Service and Informational Expenses - Account 908	\$	(0)	Ameren Ex. 18.5, Schedule 1, Line 9
3	909	Customer Service and Informational Expenses - Account 909	\$	(109)	Ameren Ex. 18.5, Schedule 1, Line 12
4	926	Administrative and General Expenses - Account 926	\$	(103)	Ameren Ex. 18.5, Schedule 1, Line 3
5	930.1	Administrative and General Expenses - Account 930.1	\$	(2)	Ameren Ex. 18.5, Schedule 1, Line 8
6	930.2	Administrative and General Expenses - Account 930.2	\$	(17)	Ameren Ex. 18.5, Schedule 1, Sum of Lines 6,7,10
7		Depreciation and Amortization	\$	0	Ameren Ex. 18.5, Schedule 1, Line 25
8	408	Taxes - Other Than Income	\$	(80)	Ameren Ex. 18.5, Schedule 1, Line 26
9	182-374/ 407	Regulatory Asset Amortization	\$	1	Ameren Ex. 18.5, Schedule 1, Line 27
10		Total Expenses Adjustment	\$	(368)	Sum of Lines 1 through 9

#### PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect adjustments accepted at surrebuttal.

#### Ameren Illinois Electric

#### **Taxes Other Than Income Taxes**

For the Twelve Months Ended December 31, (\$000s)

Amount Charged to Total Electric Operating Expense

Line No.	Type of Tax (A)	Basis for Allocation (B)	Test Year Allocator (C)	2009 (D)	2010 (E)	2011 (F)	2012 (G)	Electric Distribution (H)	Ratemaking Adjustments (I)	Amount Included in Jurisdictional Operating Expense (J)
1	FEDERAL									
2	Insurance Contributions	Labor	92.06%	\$ 5,505	\$ 11,123	\$ 8,729	\$ 8,636	\$ 7,951	\$ (80)	\$ 7,871
3	Unemployment	Labor	92.06%	92	103	150	48	44	-	44
4	Fed Excise Tax- Use Tax	Labor	92.06%	3	3	-	3	3	-	3
5	STATE									
6	Public Utility	Distribution	100.00%	-	-	-	-	-	-	-
7	Illinois Unemployment	Labor	92.06%	66	77	377	945	870	-	870
8	Missouri Unemployment	Labor	92.06%	6	14	13	7	7	-	7
9	Franchise	Gross Plant	79.99%	1,376	3,902	1,506	1,550	1,240	-	1,240
10	Energy Assistance	Distribution	100.00%	15,250	16,793	16,784	16,873	16,873	(16,873)	-
11	Illinois Electricity Dist. Tax	Distribution	100.00%	41,415	35,755	42,293	44,531	44,531	-	44,531
12	Gross Receipts	Revenue	47.75%	700	253	(363)	10	5	-	5
13	Miscellaneous	Labor	92.06%	0	0	3	-	-	-	-
14	LOCAL									
15	Real Estate	Gross Plant	79.99%	4,878	5,069	5,023	4,918	3,933	-	3,933
16	Municipal Utility Tax	Gross Plant	79.99%	52	55	56	60	48	(48)	-
17	St. Louis Earnings Tax	Labor	92.06%	6	11	9	11	10	-	10
18	TOTAL			\$ 69,350 WPC-18	\$ 73,159 WPC-18	\$ 74,580 WPC-18	\$ 77,592 WPC-18	\$ 75,515	\$ (17,002)	\$ 58,513

#### MFR Schedule B-7

## Ameren Illinois Electric Construction Work in Progress

As Of December 31, 2012 (\$000s)

Line		Jurisdictional
No.	Description	CWIP Balance
	(A)	(B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	\$558 [1]

### **NOTES**

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2012. See WPB-7 for a listing of projects.

# Ameren Illinois Electric Workpaper Supporting Construction Work in Progress As of December 31, 2012

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	CWIP Amount as of 12/31/2012 (C)
1 2 3 4	24556 J008S J009R J00B3	Beaverbille - Retire Substation MAP - Dist Auto Peoria Allen 3 MAP - Dist Auto Peoria Allen 1 MAP - DA Farmdale 3 & Fondulac 1	\$ 67,109 184,622 180,387 171,979
5	Total CWIF	at 12/31/2012 Not Subject to AFUDC	604,097
6 7 8 9	Less Items J008S J009R J00B3	Included in Plant Additions Adjustment MAP - Dist Auto Peoria Allen 3 MAP - Dist Auto Peoria Allen 1 MAP - DA Farmdale 3 & Fondulac 1	7,551 1,433 1,433 10,417
10	Less Payal	oles for CWIP Not Subject to AFUDC	35,535
11	Total CWIF	P at 12/31/2011 Not Subject to AFUDC	558,145
12	Total CWIF	P Balance as of 12/31/2012	86,500,031
13	5% Thresh	old for Schedule B-7.1	\$ 4,325,002

## Ameren Illinois Electric Depreciation Expense

Twelve Months Ended December 31, 2012 (\$000s)

Line No.	Account No. (A)	Description (B)	Ad Dep	Total Plant Additions Depreciation Adjustment (C) Previously Disallowed Plant Adjustment (D)		2013 Inc Comper Based Earn Depred Adjust	nsation Upon ings ciation tment	Performant Shar Pro Depre Adjus	onto the control of t	
1	403	Distribution Depreciation Expense	\$	5,438	\$	(497)	\$	(4)	\$	(12)
2	403	General Depreciation Expense		422						
3	404	Intangible Depreciation Expense		289						
4		Total	\$ WP	6,149 C-2.23a	\$ Sched	(497) dule B-2.2	\$ Schedul	(4) le B-2.3	\$ Schedu	(12) ule B-2.4
		RECONCILIATION YEAR								
5	403	Distribution Depreciation Expense			\$	(497)				
6	403	General Depreciation Expense								
7	404	Intangible Depreciation Expense								
8		Total	\$	<u> </u>	\$ Sched	(497) dule B-2.2	\$	_	\$	

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation expense for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB, NESC rework, and purchase accounting.

## Ameren Illinois Electric Depreciation Expense

Twelve Months Ended December 31, 2012 (\$000s)

Line No.	Account No. (A)	Description (B)	Retiree Depre Adjus	013 Production Retiree OPEB Depreciation Adjustment (G) Revork Depreciation Adjustment (H)		etiree OPEB Depreciation Adjustment		2012 Incentive Compensation Based Upon Earnings Depreciation Adjustment (I)		Perfo Sha Pro Depr Adju	012 ormance re Unit ogram eciation stment (J)
1	403	Distribution Depreciation Expense	\$	(18)	\$	(74)	\$	(11)	\$	(19)	
2	403	General Depreciation Expense									
3	404	Intangible Depreciation Expense									
4		Total	\$ Schedu	(18) ule B-2.5	\$ Sched	(74) Jule B-2.6	\$ Schedu	(11) ule B-2.7	\$ Sched	(19) ule B-2.8	
		RECONCILIATION YEAR									
5	403	Distribution Depreciation Expense					\$	(11)	\$	(19)	
6	403	General Depreciation Expense									
7	404	Intangible Depreciation Expense									
8		Total	\$	-	\$	_	\$	(11)	\$	(19)	
							Schedu	ıle B-2.7	Sched	ule B-2.8	

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation expense for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB, NESC rework, and purchase accounting.

## Ameren Illinois Electric **Depreciation Expense**

Twelve Months Ended December 31, 2012 (\$000s)

Line No.	Account No.	Description (B)	<del>`</del>		Depreciation Expense Adjustment (N)		Total (O)				
1	403	Distribution Depreciation Expense	\$	(25)	\$	(111)	\$	608	\$	15,800	\$ 21,074
2	403	General Depreciation Expense									422
3	404	Intangible Depreciation Expense									289
4		Total	\$ Sched	(25) ule B-2.9	\$ Sched	(111) lule B-2.10	\$ Schedu	608 ule C-2.20	\$ Staff	15,800 Sch. 7.05	\$ 21,785
		RECONCILIATION YEAR									
5	403	Distribution Depreciation Expense	\$	(25)	\$	(111)	\$	608			\$ (56)
6	403	General Depreciation Expense									-
7	404	Intangible Depreciation Expense									-
8		Total	\$ Sched	(25) ule B-2.9	\$ Sched	(111) lule B-2.10	\$ Schedu	608 ule C-2.20	\$		\$ (56)

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation expense for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB, NESC rework, and purchase accounting.

MFR Schedule B-2.15 (WP18)

#### Ameren Illinois Electric Accumulated Deferred Income Tax Adjustment

As of December 31, 2012 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item (B)		Plant Additions ADIT Adjustment (C)		Previously Disallowed Plant Adjustment (D)		2013 Incentive Comp Based Upon Earnings ADIT Adjustment (E)		2013 Performance Share Unit Program ADIT Adjustment (F)		2013 Production Retiree Pension OPEB ADIT Adjustment (G)		NESC rk ADIT stment H)
1	190, 282	Accumulated Deferred Income Taxes	\$	(43,558)	\$	3,631	\$	19	\$	67	\$	101	\$	407
2		Total	\$ W	(43,558) (PB-2.15	\$ WI	3,631 PB-2.15	\$ WPB	19 -2.15	\$ WPB	67	\$ WP	101 B-2.15	\$ WPE	407 3-2.15
		RECONCILIATION YEAR												
3	190, 282	Accumulated Deferred Income Taxes			\$	3,631								
4		Total	\$ W	- 'PB-2.15	\$ WI	3,631 PB-2.15	\$ WPB	-2.15	\$ WPB	-2.15	\$ WP	- B-2.15	\$ WPE	- 3-2.15

PURPOSE OF ADJUSTMENT
To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule B-2.15 (WP18)

### Ameren Illinois Electric

#### Accumulated Deferred Income Tax Adjustment

As of December 31, 2012 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item (B)	Comp Upon E Al Adjus	ncentive Based Earnings DIT stment	Perfo Sha Progra Adju	onto ormance re Unit am ADIT astment (J)	Prod Re Per OPE Adju	012 duction diree nsion B ADIT stment (K)	Rewo Adju	P. NESC ork ADIT stment (L)	Adju	3 Liability ustment (M)	Ė	reciation kpense ustment (N)
1	190, 282	Accumulated Deferred Income Taxes	\$	58	\$	104	\$	140	\$	608	\$	(579)	\$	11,888
2		Total	\$ WPE	58 3-2.15	\$ WP	104 B-2.15	\$ WPI	140 B-2.15	\$ WP	608 B-2.15	\$ WP	(579) PB-2.15	\$ W	11,888 PB-2.15
		RECONCILIATION YEAR												
3	190, 282	Accumulated Deferred Income Taxes	\$	58	\$	104	\$	140	\$	608	\$	(579)		
4		Total	\$ WPE	58 3-2.15	\$ WP	104 B-2.15	\$ WPI	140 B-2.15	\$ WP	608 B-2.15	\$ WP	(579) PB-2.15	\$ W	- PB-2.15

#### **PURPOSE OF ADJUSTMENT**

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule B-2.15 (WP18)

### Ameren Illinois Electric

#### **Accumulated Deferred Income Tax Adjustment**

As of December 31, 2012 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item (B)	Spring Off Equip Adjust	ice ment tment	 Total (P)
1	190, 282	Accumulated Deferred Income Taxes	\$	(0)	\$ (27,114)
2		Total	\$ WPB	(0) -2.15	\$ (27,114)
		RECONCILIATION YEAR			
3	190, 282	Accumulated Deferred Income Taxes	\$	(0)	\$ 3,961
4		Total	\$ WPB	(0)	\$ 3,961

PURPOSE OF ADJUSTMENT
To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule WPB-2.15 (WP18)

## Ameren Illinois Electric Workpaper Supporting ADIT Adjustment As of December 31, 2012 (\$000s)

Line	Account			
No.	No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
		Plant Additions ADIT Adjustment		
1	282	Accumulated Deferred Income Taxes Adjustment	\$ (43,558)	Schedule B-2.1
		Previously Disallowed Plant Adjustment		
2	282	Accumulated Deferred Income Taxes Adjustment	3,631	Schedule B-2.2
		2013 Incentive Compensation Based Upon Earnings ADIT Adjustment		
3	190	Accumulated Deferred Income Taxes Adjustment	19	Schedule B-2.3
4	100	2013 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	67	Cohodulo D. 2.4
4	190	Accumulated Deferred Income Taxes Adjustment	67	Schedule B-2.4
		2013 Production Retire Pension OPEB ADIT Adj.		
5	282	Accumulated Deferred Income Taxes Adjustment	101	Schedule B-2.5
		2013 NESC Rework ADIT Adjustment		
6	282	Accumulated Deferred Income Taxes Adjustment	407	Schedule B-2.6
		2012 Incentive Compensation Based Upon Earnings ADIT Adjustment		
7	190	Accumulated Deferred Income Taxes Adjustment	58	Schedule B-2.7
		2012 PSUP Incentive Compensation ADIT Adjustment		
8	190	Accumulated Deferred Income Taxes Adjustment	104	Schedule B-2.8
		2012 Draduction Detire Denoise ODED ADIT Adjustment		
9	282	2012 Production Retire Pension OPEB ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	140	Schedule B-2.9
		2012 NESC Dowark ADIT Adjustment		
10	282	2012 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	608	Schedule B-2.10
		OPEB Liability Adjustment		
11	190	Accumulated Deferred Income Taxes Adjustment	(579)	Schedule B-2.12
		Depreciation Expense Adjustment		
12	282	Accumulated Deferred Income Taxes Adjustment	11,888	Staff Sch. 7.05
		Springfield Office Equipment Adjustment		
13	282	Accumulated Deferred Income Taxes Adjustment	(0)	Schedule B-2.16
14		Total Accumulated Deferred Income Taxes Adjustment	\$ (27,114)	

MFR Schedule B-2.11 (WP18)

#### Ameren Illinois Electric

### **Depreciation Reserve Adjustment**

As of December 31, 2012 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Ratebase Item Adjustment Adjustment Adjustment (B) (C) (D) (E)		n n	2013 Performance Share Unit Program Depreciation Adjustment (F)  2013 Production Retiree OPEB Depreciation Adjustment (G)		ction 2013 NESC OPEB Rework iation Depreciation Ment (H)  (H)		2012 Incentive Compensation Based Upon Earnings Depreciation Adjustment (I)		2012 Performance Share Unit Program Depreciation Adjustment (J)					
1	108	Distribution Reserve	\$ 152,918	\$	(716)	\$ (	4)	\$ (	(12)	\$	(18)	\$	(74)	\$	(11)	\$	(19)
2	108	General Reserve	4,302														
3	108	Intangible Reserve	1,302														
4		Total	\$ 158,522 WPB-2.11a	\$ WPB-2	(716) .11a	\$ (A	<u> </u>	WPB-2.11	(12) 1a	\$ WPB-	(18) ·2.11a	\$ WPB	(74) -2.11a	\$ WPB	(11) -2.11a	\$ WPB	(19) -2.11a
		RECONCILIATION YEAR															
5	108	Distribution Reserve		\$	(716)									\$	(11)	\$	(19)
6	108	General Reserve															
7	108	Intangible Reserve															
8		Total	\$ - WPB-2.11a	\$ WPB-2	(716)	\$ WPB-2.11a	- 3	WPB-2.11	<u>-</u> 1a	\$ WPB-	- 2.11a	\$ WPB	-2.11a	\$ WPB	(11) -2.11a	\$ WPB	(19) -2.11a

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

#### MFR Schedule B-2.11 (WP18)

### Ameren Illinois Electric Depreciation Reserve Adjustment

As of December 31, 2012 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Prod Retired Depre Adjus	012 uction e OPEB eciation stment K)	Re Depre Adju	NESC work eciation stment (L)	Ė	preciation expense lustment (M)	Off Equip Adjus	ngfield fice oment stment N)	Total (O)
1	108	Distribution Reserve	\$	(25)	\$	380	\$	15,800	\$	(0)	\$ 168,219
2	108	General Reserve									4,302
3	108	Intangible Reserve									1,302
4		Total	\$ WPB	(25) i-2.11a	\$ WPE	380 3-2.11a	\$ WF	15,800 PB-2.11a	\$ WPB	(0) -2.11a	\$ 173,823
		RECONCILIATION YEAR									
5	108	Distribution Reserve	\$	(25)	\$	380			\$	(0)	\$ (390)
6	108	General Reserve									-
7	108	Intangible Reserve									-
8		Total	\$ WPB	(25) -2.11a	\$ WPE	380 3-2.11a	\$ WF	- PB-2.11a	\$ WPB	(0) -2.11a	\$ (390)

#### **PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

MFR Schedule WPB-2.11a (WP18)

# Ameren Illinois Electric Workpaper Supporting Depreciation Reserve Adjustment As of December 31, 2012 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	,	Amount	Reference
	(A)	(B)		(C)	(D)
	( )	( )		(-)	( )
		Total Forecasted Depreciation and Amort Expense			
1	108	Distribution Reserve	\$	152,918	WPB-2.11b
2	108	General Reserve		4,302	WPB-2.11b
3	108	Intangible Reserve		1,302	WPB-2.11b
4		Total Adjustment	\$	158,522	
_		Previously Disallowed Plant Adjustment	_		
5	108	Distribution Reserve	\$	(716)	Schedule B-2.2
6	108	General Reserve		-	
7	108	Intangible Reserve	_	(740)	
8		Total Adjustment	\$	(716)	
		2012 Incentive Comp. Recod Linea Fernings Depres. Adi			
0	100	2013 Incentive Comp. Based Upon Earnings Deprec. Adj.  Distribution Reserve	¢	(4)	Cobodulo B 2 2
9 10	108 108	General Reserve	\$	(4)	Schedule B-2.3
11	108	Intangible Reserve		-	
12	100	Total Adjustment	\$	(4)	
12		Total Adjustitient	Ψ	(4)	
		2013 PSUP Incentive Compensation Depreciation Adj.			
13	108	Distribution Reserve	\$	(12)	Schedule B-2.4
14	108	General Reserve	Ψ	(12)	Concadio B 2.4
15	108	Intangible Reserve		_	
16	100	Total Adjustment	\$	(12)	
10		Total Majuotinoni	Ψ	(12)	
		2013 Production Retiree OPEB Depreciation Adjustment			
17	108	Distribution Reserve	\$	(18)	Schedule B-2.5
18	108	General Reserve	*	-	
19	108	Intangible Reserve		-	
20		Total Adjustment	\$	(18)	
		,			
		2013 NESC Rework Depreciation Adjustment			
21	108	Distribution Reserve	\$	(74)	Schedule B-2.6
22	108	General Reserve		-	
23	108	Intangible Reserve			
24		Total Adjustment	\$	(74)	
		2012 Incentive Comp. Based Upon Earnings Depr. Adj.			
25	108	Distribution Reserve	\$	(11)	Schedule B-2.7
26	108	General Reserve		-	
27	108	Intangible Reserve		<u> </u>	
28		Total Adjustment	\$	(11)	
		COAC BOLID In continue Commence than Department Addition			
00	400	2012 PSUP Incentive Compensation Depreciation Adj.	Φ.	(40)	0-1
29	108	Distribution Reserve	\$	(19)	Schedule B-2.8
30	108	General Reserve Intangible Reserve		-	
31 32	108	Total Adjustment	\$	(10)	
32		Total Adjustment	Φ	(19)	
		2012 Production Retiree OPEB Depreciation Adjustment			
33	108	Distribution Reserve	\$	(25)	Schedule B-2.9
34	108	General Reserve	Ψ	(23)	Scriedule B-2.9
35	108	Intangible Reserve		_	
36	100	Total Adjustment	\$	(25)	
		. otal / tajaoniion	Ψ	(20)	
		2012 NESC Rework Depreciation Adjustment			
37	108	Distribution Reserve	\$	380	Schedule B-2.10
38	108	General Reserve	Ψ	-	
39	108	Intangible Reserve		-	
40		Total Adjustment	\$	380	
-		· · · · · · · · · · · · · · · · · · ·			

MFR Schedule WPB-2.11a (WP18)

# Ameren Illinois Electric Workpaper Supporting Depreciation Reserve Adjustment As of December 31, 2012 (\$000s)

		Depreciation Expense Adjustment		
41	108	Distribution Reserve	\$ 15,800	Staff Sch. 7.05
42	108	General Reserve	-	
43	108	Intangible Reserve	-	
44		Total Adjustment	\$ 15,800	
		Springfield Office Equipment Adjustment		
45	108	Distribution Reserve	\$ (0)	Schedule B-2.16
46	108	General Reserve	-	
47	108	Intangible Reserve	-	
48		Total Adjustment	\$ (0)	

MFR Schedule B-8.1

#### Ameren Illinois Electric

### **Materials and Supplies Balance**

Thirteen Month Average as of December 31, (\$000s)

Line	Description		2000		2010		2011		2042	
No.	Description (A)	2009 (B)		2010 (C)		2011 (D)		2012 (E)		
1	Jurisdictional General Materials and Supplies Balances - 13 Month Average	\$	37,929	\$	30,236	\$	35,877	\$	40,528	
2	Accounts Payable Percentage Related to Materials and Supplies [1]		13.39%		13.39%		13.39%		13.39%	
3	Accounts Payable Related to Materials and Supplies		5,078		4,048		4,804		5,426	
4	Materials and Supplies Net of Related Accounts Payable	\$	32,850	\$	26,188	\$	31,073	\$	35,101	
	Calculation of Adjustment									
5	General Materials and Supplies Balances - Year-End							\$	59,740	
6	Jurisdictional Allocation Factor								74.18%	
7	Jurisdictional General Materials and Supplies Balances - Year-End							\$	44,315	
8	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)								38,381	
9	Adjustment							\$	(5,934)	

### **NOTES**

[1] Schedule B-8 divided by 365.